TATE OF DELAWARE DEPARTMENT OF FINANCE DIVISION OF REVENUE 601 DELAWARE AVENUE WILMINGTON, DELAWARE 19899

SPECIAL REVENUE INSTRUCTIONS NO. 2

February 8, 1973

Partnership Return Form 300

When the Division of Revenue prepared the 1972 Delaware Partnership Return Form 300 for printing, the 1972 Internal Revenue Service Partnership Return of Income was not available. As a consequence, the reference on Form 300 to the line numbers on Schedule K on Form 1065 used the 1971 Federal schedule. The revised Schedule K, Form 1065 for 1972 require the following technical corrections on Form 300.

<u>Line 2 - Form 300</u>				Form 1065 (1972)
a.	Reference to (Line	3)	should read	(Line 1, Schedule K)
b.	Reference to (Line	4)	11 11	(Line 2, Schedule K)
c.	Reference to (Line	5)	11 11	(Line 14, Face of Form 1065)
d.	Reference to (Line	6)	11 11	(Line 3, Schedule K)
e.	Reference to (Line	7)	11 11	(Line 4, Schedule K)
f.	Reference to (Line	8)	11 11	(Line 5, Schedule K)
g.	Reference to (Line	9)	11 11	(Line 7, Schedule K)
h.	Reference to (Line	10)	11 11	(Line 6, Schedule K)
i.	Reference to (Line	12)	11 11	(Line 9, Schedule K)
j.	Reference to (Line	13)	11 11	(Line 10, Schedule K)

J. H. Kennedy

Director of Revenue

mrs

DISTRIBUTION: B and C